

**UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2018

**Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2018**

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**Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
Box 97
Winona, Kansas 67764

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared Triplains Unified School District 275 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Triplains Unified School District 275 as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Triplains Unified School District 275 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and disbursements - agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated November 28, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, for the year ended June 30, 2017, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

McPherson, Kansas

October 29, 2018

Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	\$ 14	\$ 795,319	\$ 795,332	\$ 1	\$ -	\$ 1
Supplemental General Fund	12,293	318,549	284,576	46,266	-	46,266
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	31,693	36,347	30,847	37,193	-	37,193
Capital Outlay Fund	347,166	216,944	243,495	320,615	-	320,615
Driver Training Fund	7,731	3,250	-	10,981	-	10,981
Food Service Fund	24,736	55,107	58,997	20,846	-	20,846
Professional Development Fund	-	-	-	-	-	-
Special Education Fund	111,826	170,294	162,226	119,894	-	119,894
KPERS Special Retirement Contribution Fund	-	68,536	68,536	-	-	-
Recreation Commission Fund	6,192	3,304	1,558	7,938	-	7,938
Contingency Reserve Fund	213,240	-	-	213,240	-	213,240
Textbook/Student Material Revolving Fund	7,994	7,000	567	14,427	-	14,427
Gifts and Grants Fund	9,259	56,899	1,834	64,324	-	64,324
Other Federal Funds Fund	-	45,316	45,316	-	-	-
Gate Receipts	2,263	32,450	31,192	3,521	-	3,521
Total Reporting Entity (Excluding Agency Funds)	\$ 774,407	\$ 1,809,315	\$ 1,724,476	\$ 859,246	\$ -	\$ 859,246

COMPOSITION OF CASH

Board General Account, The Bank, Winona, KS
Board Petty Cash
High School Activity Fund - Checking, The Bank, Winona, KS

Total Cash

Agency Funds per Schedule 3

Total Reporting Entity (Excluding Agency Funds)

\$	854,225
	1,500
	50,545
	906,270
	(47,024)
\$	859,246

STATEMENT 1

**Unified School District Number 275
Winona, Kansas**

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

(b) *Regulatory Basis Fund Types*

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) *Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, Other Federal Funds, and Gate Receipts.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. COMPLIANCE WITH KANSAS STATUTES

No statutory violations were noted in the current year.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$44,904 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

4. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

4. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the District's investment in idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$906,270 and the bank balance was \$1,030,529. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$780,529 was collateralized with securities held by the pledging institution's agents in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	\$ 30,847
General Fund	Special Education Fund	K.S.A. 72-6478	98,111
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	5,500
Supplemental General Fund	Driver Training Fund	K.S.A. 72-6478	3,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	19,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	70,000
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-6478	7,000
			<u>\$ 233,458</u>

6. DEFINED BENEFIT PENSION PLAN

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

6. DEFINED BENEFIT PENSION PLAN (CONT.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate, with a 0.00% moratorium for the period of July 1, 2017 through September, 2017, for the Death and Disability Program) was 10.81%, for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and anticipated repayments per SB249 were nullified per HB20 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fun employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43 (17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$68,536 for the year ended June 30, 2018.

Net Pension Liability: At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$868,561. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Compensated Absences (Cont.)

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

8. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018, and there were no settlements that exceeded insurance coverage in the past three years.

9. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2018

Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2018

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	\$ 810,414	\$ (45,669)	\$ 30,587	\$ 795,332	\$ 795,332	\$ -
Supplemental General Fund	294,671	(7,881)	-	286,790	284,576	(2,214)
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	80,693	-	-	80,693	30,847	(49,846)
Capital Outlay Fund	543,269	-	-	543,269	243,495	(299,774)
Driver Training Fund	9,411	-	-	9,411	-	(9,411)
Food Service Fund	91,183	-	154	91,337	58,997	(32,340)
Professional Development	2,300	-	-	2,300	-	(2,300)
Special Education Fund	257,826	-	432	258,258	162,226	(96,032)
KPERS Special Retirement Contribution Fund	76,442	-	-	76,442	68,536	(7,906)
Recreation Commission Fund	9,200	-	-	9,200	1,558	(7,642)
Total	\$ 2,175,409	\$ (53,550)	\$ 31,173	\$ 2,153,032	\$ 1,645,567	\$ (507,465)

**Unified School District Number 275
Winona, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 691,188	\$ 644,066	\$ 644,801	\$ (735)
Interest on idle funds	1,125	-	-	-
Special education aid	124,829	98,111	125,600	(27,489)
Mineral production tax	22,666	22,555	40,000	(17,445)
Miscellaneous reimbursements	18,122	30,587	-	30,587
Total Receipts	<u>857,930</u>	<u>795,319</u>	<u>\$ 810,401</u>	<u>\$ (15,082)</u>
Expenditures:				
Instruction -				
Certified salaries	127,554	224,590	\$ 139,299	\$ 85,291
Non-certified salaries	27,052	13,975	27,015	(13,040)
Insurance	174,365	94,047	172,000	(77,953)
Social Security	28,034	23,881	28,000	(4,119)
Other benefits	282	180	240	(60)
Purchased professional and technical services	-	-	5,000	(5,000)
Other purchased services	3,981	4,559	-	4,559
Teaching supplies	16,915	18,337	10,000	8,337
Textbooks	300	-	500	(500)
Miscellaneous supplies	2,011	3,231	5,000	(1,769)
Property and equipment	501	-	2,000	(2,000)
Other	2,245	922	5,000	(4,078)
Student Support Services -				
Other purchased services	4,698	2,045	5,000	(2,955)
Instruction Support Staff -				
Certified salaries	-	17,990	18,000	(10)
Insurance	12,794	11,147	15,000	(3,853)
Social Security	-	570	-	570
Other benefits	-	4	-	4
Books and periodicals	1,420	-	2,000	(2,000)

Unified School District Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance Over (Under)
	2017 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 32,850	\$ 33,836	\$ 34,000	\$ (164)
Non-certified salaries	14,604	15,269	15,000	269
Insurance	17,008	30,724	18,000	12,724
Social Security	3,690	2,559	4,000	(1,441)
Other employee benefits	33	19	50	(31)
Purchased professional services	638	716	700	16
Communications	2,582	3,094	3,000	94
Other purchased services	-	463	-	463
Supplies	262	444	300	144
Other	723	30,703	800	29,903
School Administration -				
Certified salaries	32,850	33,835	34,000	(165)
Non-certified salaries	20,614	21,522	21,000	522
Insurance	5,040	4,027	6,000	(1,973)
Social Security	3,633	2,917	4,000	(1,083)
Other employee benefits	288	140	300	(160)
Communications	2,750	2,931	3,500	(569)
Other purchased services	162	-	200	(200)
Supplies	12	104	7,000	(6,896)
Other	6,590	16,766	-	16,766
Operations and Maintenance -				
Non-certified salaries	354	-	400	(400)
Insurance	893	-	900	(900)
Social Security	27	-	30	(30)
Water/sewer	2,419	985	3,000	(2,015)
Cleaning	5	-	10	(10)
Repairs and maintenance	23	-	40	(40)
Insurance	25,577	-	-	-
Heating	18,780	744	2,000	(1,256)
Electricity	21,376	4,101	4,000	101
Miscellaneous supplies	47	42	100	(58)

Unified School District Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 24,628	\$ 28,777	\$ 25,000	\$ 3,777
Social Security	1,844	1,727	2,000	(273)
Other employee benefits	20	9	30	(21)
Motor fuel	8,934	11,598	9,000	2,598
Other	927	2,844	1,000	1,844
Outgoing Transfers -				
At Risk (K-12) Fund	34,000	30,847	49,000	(18,153)
Professional Development Fund	-	-	2,000	(2,000)
Special Education Fund	124,829	98,111	126,000	(27,889)
KPERS Special Retirement Contribution Fund	46,753	-	-	-
Adjustment to comply with legal max	-	-	(45,669)	45,669
Legal General Fund Budget	857,917	795,332	764,745	30,587
Adjustment for qualifying budget credits	-	-	30,587	(30,587)
Total Expenditures	857,917	795,332	\$ 795,332	\$ -
Receipts Over (Under) Expenditures	13	(13)		
Unencumbered Cash, Beginning	1	14		
Unencumbered Cash, Ending	\$ 14	\$ 1		

Unified School District Number 275
Winona, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 305,167	\$ 307,801	\$ 311,822	\$ (4,021)
Delinquent tax	113	-	3,146	(3,146)
Motor vehicle tax	10,232	10,270	11,099	(829)
Recreational vehicle tax	287	478	176	302
Mineral production tax	1	-	-	-
	<u>315,800</u>	<u>318,549</u>	<u>\$ 326,243</u>	<u>\$ (7,694)</u>
Total Receipts				
Expenditures:				
Instruction -				
Certified salaries	194,219	127,576	\$ 218,371	\$ (90,795)
Other purchased services	5,005	1,451	7,000	(5,549)
Miscellaneous supplies	10,089	14,676	12,200	2,476
Student Support Services -				
Purchased professional services	25	-	-	-
Supplies	157	338	-	338
Instructional Support -				
Supplies	141	575	-	575
General Administration -				
Other benefits	724	-	600	(600)
Other	6,505	12,412	8,000	4,412
Operations and Maintenance -				
Purchased property services	7,485	3,239	8,500	(5,261)
Other purchased services	14,731	11,909	-	11,909
Supplies	9,214	6,413	-	6,413
Property and equipment	-	14	-	14
Other	396	-	-	-

**Unified School District Number 275
Winona, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Vehicle Operating Services -				
Other purchased services	\$ -	\$ 154	\$ -	\$ 154
Motor fuel	1,625	1,280	-	1,280
Other	-	39	-	39
Outgoing Transfers -				
At Risk (K-12) Fund	-	5,500	-	5,500
Driver Training Fund	-	3,000	-	3,000
Food Service Fund	19,000	19,000	20,000	(1,000)
Special Education Fund	45,000	70,000	20,000	50,000
Textbook/Student Materials Revolving Fund	5,000	7,000	-	7,000
Adjustment to comply with legal max	-	-	(7,881)	7,881
Legal Supplemental General Fund Budget	319,316	284,576	286,790	(2,214)
Total Expenditures	319,316	284,576	<u>\$ 286,790</u>	<u>\$ (2,214)</u>
Receipts Over (Under) Expenditures	(3,516)	33,973		
Unencumbered Cash, Beginning	15,809	12,293		
Unencumbered Cash, Ending	<u>\$ 12,293</u>	<u>\$ 46,266</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ 34,000	\$ 30,847	\$ 49,000	\$ (18,153)
Transfer from Supplemental General Fund	-	5,500	-	5,500
Total Receipts	<u>34,000</u>	<u>36,347</u>	<u>\$ 49,000</u>	<u>\$ (12,653)</u>
Expenditures:				
Instruction -				
Certified salaries	34,000	30,847	\$ 75,000	\$ (44,153)
Non-certified salaries	-	-	5,693	(5,693)
Total Expenditures	<u>34,000</u>	<u>30,847</u>	<u>\$ 80,693</u>	<u>\$ (49,846)</u>
Receipts Over (Under) Expenditures	-	5,500		
Unencumbered Cash, Beginning	<u>31,693</u>	<u>31,693</u>		
Unencumbered Cash, Ending	<u>\$ 31,693</u>	<u>\$ 37,193</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 214,360	\$ 208,762	\$ 183,876	\$ 24,886
Delinquent tax	81	-	2,201	(2,201)
Motor vehicle tax	6,705	7,498	8,010	(512)
Recreational vehicle tax	107	127	127	-
Mineral production tax	126	-	-	-
Miscellaneous reimbursements	8,510	557	-	557
Other revenue from local source	4,679	-	1,888	(1,888)
Total Receipts	234,568	216,944	\$ 196,102	\$ 20,842
Expenditures:				
Instruction -				
Supplies	6,951	15,125	\$ 27,769	\$ (12,644)
Property and equipment	18,345	32,119	60,000	(27,881)
Student Support Services -				
Supplies	5,184	3,594	18,000	(14,406)
General Administration				
Property and equipment	4,464	18,254	9,000	9,254
Insurance	-	-	32,000	(32,000)
Operations and Maintenance -				
Non-certified salaries	40,333	43,857	54,000	(10,143)
Insurance	-	53,678	15,000	38,678
Social Security	2,774	2,291	5,000	(2,709)
Other employee benefits	30	21	500	(479)
Property and equipment	27,391	25,325	40,000	(14,675)
Heating	-	-	25,000	(25,000)
Electricity	-	-	30,000	(30,000)
Transportation -				
Purchased professional services	10,895	8,554	18,000	(9,446)
Supplies	3,030	800	8,000	(7,200)
Property and equipment	3,747	-	71,000	(71,000)
Other	-	1,048	-	1,048
Facility Acquisition and Construction Services -				
Building additions/services system	1,441	5,418	6,000	(582)
Repair & remodel building	393	10,930	-	10,930
Other	4,443	22,481	124,000	(101,519)
Total Expenditures	129,421	243,495	\$ 543,269	\$ (299,774)
Receipts Over (Under) Expenditures	105,147	(26,551)		
Unencumbered Cash, Beginning	242,019	347,166		
Unencumbered Cash, Ending	\$ 347,166	\$ 320,615		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 640	\$ -	\$ 1,680	\$ (1,680)
Other local source revenue	-	250	-	250
Transfer from Suuplemental General	-	3,000	-	3,000
Total Receipts	640	3,250	\$ 1,680	\$ 1,570
Expenditures:				
Instruction -				
Certified salaries	1,600	-	\$ 4,911	\$ (4,911)
Other employee benefits	500	-	-	-
Other	-	-	4,500	(4,500)
Total Expenditures	2,100	-	\$ 9,411	\$ (9,411)
Receipts Over (Under) Expenditures	(1,460)	3,250		
Unencumbered Cash, Beginning	9,191	7,731		
Unencumbered Cash, Ending	\$ 7,731	\$ 10,981		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Student sales - lunch	\$ 15,027	\$ 9,242	\$ 10,895	\$ (1,653)
Student sales - breakfast	726	1,796	1,641	155
Adult sales	3,247	4,331	7,350	(3,019)
Interest on idle funds	-	2,318	-	2,318
State aid	384	18,266	432	17,834
Federal aid	19,429	-	26,130	(26,130)
Miscellaneous income	26	-	-	-
Miscellaneous reimbursements	-	154	-	154
Transfer from Supplemental General Fund	19,000	19,000	20,000	(1,000)
Total Receipts	57,839	55,107	\$ 66,448	\$ (11,341)
Expenditures:				
Operations and Maintenance -				
Purchased property services	-	122	\$ -	\$ 122
Food Service Operation -				
Non-certified salaries	24,561	24,389	24,269	120
Social Security	1,857	1,539	2,085	(546)
Other employee benefits	19	11	29	(18)
Other purchased services	-	783	-	783
Food and milk	30,907	31,273	63,000	(31,727)
Supplies	233	237	300	(63)
Property and equipment	-	15	-	15
Other	1,415	628	1,500	(872)
Legal Food Service Fund Budget	58,992	58,997	91,183	(32,186)
Adjustment for qualifying budget credits	-	-	154	(154)
Total Expenditures	58,992	58,997	\$ 91,337	\$ (32,340)
Receipts Over (Under) Expenditures	(1,153)	(3,890)		
Unencumbered Cash, Beginning	25,889	24,736		
Unencumbered Cash, Ending	\$ 24,736	\$ 20,846		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ -	\$ -	\$ 2,000	\$ (2,000)
State Aid	-	-	300	(300)
Total Receipts	-	-	<u>\$ 2,300</u>	<u>\$ (2,300)</u>
Expenditures:				
Instructional Support Staff				
Purchased professional and technical services	-	-	\$ 2,000	\$ (2,000)
Other	-	-	300	(300)
Total Expenditures	-	-	<u>\$ 2,300</u>	<u>\$ (2,300)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ 124,829	\$ 98,111	\$ 126,000	\$ (27,889)
Transfer from Supplemental General Fund	45,000	70,000	20,000	50,000
Miscellaneous reimbursements	-	432	-	432
Other federal aid	-	1,297	-	1,297
State aid	-	454	-	454
Total Receipts	<u>169,829</u>	<u>170,294</u>	<u>\$ 146,000</u>	<u>\$ 24,294</u>
Expenditures:				
Instruction -				
Non-certified salaries	30,493	20,242	\$ 30,000	\$ (9,758)
Insurance	2,522	-	12,000	(12,000)
Social Security	2,158	1,235	6,000	(4,765)
Other employee benefits	20	9	500	(491)
Payments to Special Education Coop	137,968	140,740	163,126	(22,386)
General supplemental teaching supplies	68	-	200	(200)
Other	-	-	46,000	(46,000)
Legal Special Education Fund budget	173,229	162,226	257,826	(95,600)
Adjustment for qualifying budget credits	-	-	432	(432)
Total Expenditures	<u>173,229</u>	<u>162,226</u>	<u>\$ 258,258</u>	<u>\$ (96,032)</u>
Receipts Over (Under) Expenditures	(3,400)	8,068		
Unencumbered Cash, Beginning	<u>115,226</u>	<u>111,826</u>		
Unencumbered Cash, Ending	<u>\$ 111,826</u>	<u>\$ 119,894</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	\$ -	\$ 68,536	\$ 76,442	\$ (7,906)
Transfer from General Fund	46,753	-	-	-
Total Receipts	46,753	68,536	\$ 76,442	\$ (7,906)
Expenditures:				
Employee Benefits -				
Instruction	39,323	50,014	\$ 54,568	\$ (4,554)
Instructional Staff	892	-	5,412	(5,412)
General Administration	3,863	6,063	9,878	(3,815)
School Administration	-	7,925	-	7,925
Operations and Maintenance	1,783	2,234	4,450	(2,216)
Student Transportation Services	-	49	-	49
Food Service Operation	892	2,251	2,134	117
Total Expenditures	46,753	68,536	\$ 76,442	\$ (7,906)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	\$ 3,581	\$ 3,189	\$ 5,663	\$ (2,474)
Delinquent tax	1	-	37	(37)
Motor vehicle tax	17	114	131	(17)
Recreational vehicle tax	9	1	2	(1)
Total Receipts	<u>3,608</u>	<u>3,304</u>	<u>\$ 5,833</u>	<u>\$ (2,529)</u>
Expenditures:				
Summer program expenses	<u>133</u>	<u>1,558</u>	<u>\$ 9,200</u>	<u>\$ (7,642)</u>
Receipts Over (Under) Expenditures	3,475	1,746		
Unencumbered Cash, Beginning	<u>2,717</u>	<u>6,192</u>		
Unencumbered Cash, Ending	<u>\$ 6,192</u>	<u>\$ 7,938</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Outgoing Transfers -		
Transfer to Supplemental General Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>213,240</u>	<u>213,240</u>
Unencumbered Cash, Ending	<u><u>\$ 213,240</u></u>	<u><u>\$ 213,240</u></u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Transfer from Supplemental General Fund	\$ 5,000	\$ 7,000
Expenditures:		
Purchase of textbooks	<u>6,506</u>	<u>567</u>
Receipts Over (Under) Expenditures	(1,506)	6,433
Unencumbered Cash, Beginning	<u>9,500</u>	<u>7,994</u>
Unencumbered Cash, Ending	<u><u>\$ 7,994</u></u>	<u><u>\$ 14,427</u></u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 6,503	\$ 56,899
Expenditures:		
Instruction -		
Supplies	350	1,194
Property and equipment	5,447	491
Other	<u>2,218</u>	<u>149</u>
Total Expenditures	<u>8,015</u>	<u>1,834</u>
Receipts Over (Under) Expenditures	(1,512)	55,065
Unencumbered Cash, Beginning	<u>10,771</u>	<u>9,259</u>
Unencumbered Cash, Ending	<u>\$ 9,259</u>	<u>\$ 64,324</u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Title I - Federal Grant Award	\$ 9,381	\$ 13,991
REAP Grant	-	31,325
Title II-A Teacher Quality - Federal Grant Award	<u>964</u>	<u>-</u>
Total Receipts	<u>10,345</u>	<u>45,316</u>
Expenditures:		
Title I - Instruction		
Teachers' salaries	7,801	13,051
Social Security	1,571	400
Other employee benefits	9	-
Supplies	-	540
REAP Grant	-	31,325
Title II-A Teacher Quality		
Teachers' salaries	<u>964</u>	<u>-</u>
Total Expenditures	<u>10,345</u>	<u>45,316</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
Class of 2017	\$ 384	\$ 72	\$ 456	\$ -
Class of 2018	18,156	4,730	22,326	560
Class of 2019	5,319	28,294	8,252	25,361
Class of 2020	820	6,641	3,941	3,520
Class of 2021	-	10,814	7,549	3,265
Kayettes	931	5,767	4,929	1,769
Pep Club	1,048	-	229	819
Student Council	643	-	-	643
T-Club	1,848	596	499	1,945
Yearbook	4,854	6,201	3,578	7,477
Cheerleaders	480	-	-	480
Greenhouse	560	200	-	760
Jr High Cheerleaders	497	15	87	425
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Student Organization Funds	\$ 35,540	\$ 63,330	\$ 51,846	\$ 47,024

Unified School District Number 275
Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2018

	<u>Beginning Unencumbered Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics	\$ 2,263	\$ 32,450	\$ 31,192	\$ 3,521	\$ -	\$ 3,521
Total District Activity Funds	<u>\$ 2,263</u>	<u>\$ 32,450</u>	<u>\$ 31,192</u>	<u>\$ 3,521</u>	<u>\$ -</u>	<u>\$ 3,521</u>